

DLA PIPER LLP (US)
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Attorneys for Plaintiff Federal Insurance Company

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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FEDERAL INSURANCE COMPANY,	:	
	:	
Plaintiff,	:	No. 10 Civ. 1160 (RJS)
	:	
— against —	:	
	:	
THE ESTATE OF IRVING GOULD, MEHDI	:	
ALI, ALEXANDER M. HAIG, JR., THE	:	
ESTATE OF RALPH SELIGMAN, BURTON	:	
WINBERG AND J. EDWARD GOFF	:	
	:	
Defendants.	:	
	:	
THE ESTATE OF IRVING GOULD, MEHDI	:	
ALI, ALEXANDER M. HAIG, JR., THE	:	
ESTATE OF RALPH SELIGMAN, BURTON	:	
WINBERG AND J. EDWARD GOFF	:	
	:	
Counterclaimants,	:	
	:	
— against —	:	
	:	
FEDERAL INSURANCE COMPANY,	:	
	:	
Counter-	:	
Defendants.	:	
	:	
-----	X	

FEDERAL INSURANCE COMPANY'S DISCLOSURES PURSUANT TO
FEDERAL RULE OF CIVIL PROCEDURE 26(a)

Federal Insurance Company ("Federal") by and through its undersigned attorneys, DLA Piper LLP (US), hereby submits its initial disclosures pursuant to Rule 26(a)(1) of the Federal

Rules of Civil Procedure ("FRCP"). The following disclosures set forth the information reasonably available to Federal at the present time. There has been no discovery in this case. Other facts and witnesses upon which Federal may rely at trial may be identified during the course of discovery. Federal reserves the right to supplement these disclosures to set forth such facts and witnesses.

Disclosure 1(A)(i):

The name and, if known, the address and telephone number of each individual likely to have discoverable information that the disclosing party may use to support its claims or defenses, unless solely for impeachment, identifying the subjects of the information.

Response to Disclosure 1(A)(i):

The individuals likely to have discoverable information that Federal may use to support its claims or defenses include the following individuals:

1. Mehdi Ali

Mr. Ali is likely to have discoverable information concerning:

- (a) the excess policies issued by Federal to Commodore (the "Federal Excess Policies");
- (b) the bankruptcy of Commodore International Limited ("Commodore");
- (c) the excess insurance policies issued to Commodore (the "Reliance Excess Policies") by Reliance Insurance Company ("Reliance");
- (d) the excess insurance policies ("The Home Excess Policies") issued to Commodore by The Home Insurance Company of Indiana ("The Home");
- (e) the insolvencies of Reliance Insurance Company ("Reliance") and The Home Insurance Company ("The Home");
- (f) the defense of the underlying lawsuits (the "Underlying Litigation") against The Estate of Irving Gould, Mehdi Ali, Alexander M. Haig, Jr., The Estate of Ralph Seligman, Burton Winberg and J. Edward Goff (collectively, "Defendants-Counterclaimants"), including the action captioned Wilson v. Gould, et al., 1994 No. 473/581, pending in the Supreme Court of the Commonwealth of the Bahamas; and

(g) the claims for coverage of the Underlying Litigation by Defendants-Counterclaimants under the Federal Excess Policies, the Reliance Excess Policies and the Home Excess Policies.

2. J. Edward Goff

Mr. Goff is likely to have discoverable information concerning:

- (a) the Federal Excess Policies;
- (b) the bankruptcy of Commodore;
- (c) the Reliance Excess Policies;
- (d) the Home Excess Policies;
- (e) the insolvencies of Reliance and The Home;
- (f) the defense of the Underlying Litigation;
- (g) the claims for coverage of the Underlying Litigation by Defendants-Counterclaimants under the Federal Excess Policies, the Reliance Excess Policies and the Home Excess Policies; and
- (h) the Interim Funding Agreement between Federal and the Defendants-Counterclaimants.

3. Jonathan Thier, Esq.
Cahill Gordon & Reindel LLP
Eighty Pine Street
New York, NY 10005-1702

Mr. Thier is likely to have discoverable information concerning:

- (a) the Federal Excess Policies;
- (b) the bankruptcy of Commodore;
- (c) the Reliance Excess Policies;
- (d) the Home Excess Policies;
- (e) the insolvencies of Reliance and The Home;
- (f) the defense of the Underlying Litigation;

(g) the claims for coverage of the Underlying Litigation by Defendants-Counterclaimants under the Federal Excess Policies, the Reliance Excess Policies and the Home Excess Policies; and

(h) the Interim Funding Agreement between Federal and the Defendants-Counterclaimants.

4. Laila Brabander
Chubb Insurance Company of Canada
One Financial Place
1 Adelaide Street East
Toronto, ON M5C 2V9
Canada

Ms. Brabander is likely to have discoverable information concerning:

(a) the Federal Excess Policies;

(b) the claims for coverage of the Underlying Litigation by Defendants-Counterclaimants under the Federal Excess Policies; and

(c) the Interim Funding Agreement between Federal and the Defendants-Counterclaimants.

In addition to the foregoing individuals, other persons who may have knowledge of facts relating to this action are: (i) any person listed in documents made available for inspection and copying or produced by Federal pursuant to these initial disclosures or in response to any request for production of documents made by any other party; and (ii) any person listed in documents made available for inspection and copying or produced by, or listed in the initial disclosures of, any other party to this action.

There also may be other persons with information that Federal may use to support its claims or defenses in this action, who are not now known by Federal to have such information and which, during the course of discovery, will be identified pursuant to FRCP 26(e).

Disclosure 1(A)(ii):

A copy of, or a description by category and location of, all documents, data compilations, and tangible things that are in the possession, custody, or control of the party and that the disclosing party may use to support its claims or defenses unless solely for impeachment.

Response to Disclosure 1(A)(ii):

Federal will produce all non-privileged documents in its possession, custody or control that it may use to support its claims or defenses. The items listed below are documents Federal may use to support its claims or defenses:

1. the Federal Excess Policies issued to Defendants;
2. the Reliance Excess Policies and The Home Excess Policies;
3. documents concerning the defense of the Underlying Litigation;
4. the Interim Funding Agreement between Federal and Defendants-Counterclaimants; and
5. correspondence and other communications between Federal and Defendants-Counterclaimants concerning the Interim Funding Agreement.

During the course of discovery, Federal may identify additional documents that it may use at trial. Federal reserves the right to supplement these disclosures should that occur.

Disclosure 1(A)(iii):

A computation of any category of damages claimed by the disclosing party, making available for inspection and copying as under Rule 34 the documents or other evidentiary material, not privileged or protected from disclosure, on which such computation is based, including materials bearing on the nature and extent of injuries suffered.

Response to Disclosure 1(A)(iii):

Not applicable. Federal does not assert a claim for damages at the present time. Federal reserves the right to assert claims for damages if the facts discovered during this litigation provide a basis for a damages claim.

Disclosure 1(A)(iv):

For inspection and copying as under Rule 34 any insurance agreement under which any person carrying on an insurance business may be liable to satisfy part or all of a judgment which may be entered in the action or to indemnify or reimburse for payments made to satisfy the judgment.

Response to Disclosure 1(A)(iv):

Not applicable.

Dated: New York, New York
August 19, 2010

DLA PIPER LLP (US)

By: 

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Joshua S. Sohn

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was filed electronically on August 19, 2010. Notice of this filing will be sent to all parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's system.

Dated: August 19, 2010

/s
Joshua S. Sohn, Esquire